

The present Assimilative Crimes Act, unlike the original law of 1825, is not restricted to places which have been "ceded" to the United States, but includes any place now existing or "hereafter reserved or acquired" by the United States. It is not limited in its application to statutory enactments of a State, but is intended to cover crimes which are recognized in the respective States as offenses against the common law.⁸ It relates only to offenses that "are not made penal by any law of Congress," and, therefore, is not to be invoked in those cases where the particular offense involved is covered by a specific Federal statute. In such a situation the specific act would be dominant and controlling.⁹

70. State law applicable in ceded territory if Federal jurisdiction not exclusive.—It is now well established that a State in ceding jurisdiction to the United States may reserve to itself any powers within the ceded area which are not inconsistent with the performance of governmental functions.¹⁰ It follows, therefore, that a State may retain jurisdiction over crimes committed within such areas which are not punishable under specific Federal statute.¹¹

At the time this chapter is written neither the courts nor the Attorney General of the United States have had occasion to decide whether the Assimilative Crimes Act of June 6, 1940, is limited in its scope to places described in Section 272 of the Criminal Code of the United States as of that date, that is, places under the exclusive jurisdiction of the United States, or whether the act is now applicable to places described in the third paragraph of Code Section 272 as amended by the act of June 11, 1940, and is, therefore, to be construed as relating to places within the concurrent or exclusive jurisdiction of the United States.

CHAPTER XI

APPLICATION OF STATE AND LOCAL TAX LAWS IN CEDED TERRITORY

71. Property of United States exempt from taxation.—Property of the United States cannot, without the consent of Congress, be subjected to taxation by State or local governments. The doctrine of Federal immunity from the burden of State taxation was first announced in *McCulloch v. Maryland*.¹ The immunity of Federal property from State taxation has become well established by a long line of decisions of the Supreme Court of the

⁸ *United States v. Wright*, Fed. Cas. 16774.

⁹ *United States v. Press Publishing Co.*, 219 U. S. 1, 31 S. Ct. 212.

¹⁰ *James v. Dravo Contracting Co.*, 302 U. S. 134, 58 S. Ct. 208.

¹¹ *Bowen v. Johnston*, 306 U. S. 19, 59 S. Ct. 442.

¹ 4 Wheat. 315.